

# Department of Energy



## SOP 1.1 – Abnormal Balance Reviews Office of Finance and Accounting

Creation Date:	January 29, 2007
Last Updated:	December 19, 2008
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Issuing Official:	Rick Loyd



## Document Control

### Change Record

<i>Date</i>	<i>Version</i>	<i>Author</i>	<i>Position</i>	<i>Org code</i>
5/23/2007	1.0	Rick Loyd	Director	CF-12
5/1/2008	1.1	Rick Loyd	Director	CF-12
12/19/2008	1.2	Rick Loyd	Director	CF-12

## Review and Testing

### Review and Testing Record

<i>Date</i>	<i>Version</i>	<i>Reviewer</i>	<i>Position</i>	<i>Org Code</i>	<i>Approved Y/N</i>

## Issuance

### Issuance Record

<i>Date</i>	<i>Version</i>	<i>Issuer</i>	<i>Position</i>	<i>Org Code</i>	<i>Approved Y/N</i>



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## Classification

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The Abnormal Balance Review is associated with the Business Cycle Budget to Close (B2C), General Ledger Management.

## Introduction

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### A. Purpose

This SOP applies to periodic analysis of STARS trial balance data performed by allottees as a control to identify/correct transactions causing abnormal balances that, if not corrected, adversely impact the accuracy of financial reports.

### B. Background

Periodic reviews of trial balance data are needed to identify abnormal balances that might otherwise go undetected and adversely impact the quality and usefulness of financial reports generated from STARS. Auditors routinely scrutinize abnormal balances - abnormal undelivered orders and accounts payable are two such areas where audit findings resulted in FY 2006.

Trial balance analysis should be performed at least monthly by all allottees to ensure prompt action is taken to identify, investigate and correct abnormal balances. In addition, abnormal balances can be an indication of internal control deficiencies depending on the circumstances. As such, appropriate actions should be taken to correct the underlying root cause of abnormal balances.

The STARS report named "DOE Abnormal Balances Report (CSV output)"<sup>1</sup> is available to assist allottees in identifying abnormal balances for further investigation/resolution. The key AFF/DFF data elements used in the abnormal balance report are: Fund, Allottee, Reporting Entity, SGL, WFO, CID, Trading Partner, and Asset Type. While additional abnormal balances could exist if other AFF/DFF elements were included, the data elements used by the DOE Abnormal Balances Report (CSV output) report are those most germane to financial statements, budget execution, and other commonly used financial reports. In order to identify abnormal balances, the report rolls up data for certain AFF or/or DFF values within certain categories. If the data at the rolled-up summary level meets the abnormal balance criteria (the summary balance is a debit where it should be a credit or vice-versa), then all the balances associated with the summary-level roll-up are included in the abnormal balance report. The categories and the associated roll-up data elements used are as follows:

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<sup>1</sup> The abnormal balance report utilizes the Abnormal Balance by Allottee column set maintained by the Office of Financial Control and Reporting to determine whether an SGL should have a debit or a credit balance.

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<u>Categories</u>	<u>Roll-up AFF/DFE Values</u>	<u>Pivot Table AFF/DFE Elements</u>
100. Budgetary AP	SGL	Allottee, RE, Fund, WFO, CID
105. Budgetary Prepayments	None	Allottee, RE, Fund, SGL, WFO, CID
110. Budgetary Reimb Earned	CID	Allottee, RE, Fund, SGL, WFO
115. Budget Reimb. Earned-FAC	CID	Allottee, RE, Fund, SGL, WFO
120. Budgetary UDO	CID	Allottee, RE, Fund, SGL, WFO
130. Budgetary UCO	CID	Allottee, RE, Fund, SGL, WFO
135. Budgetary UCO with Advan	CID	Allottee, RE, Fund, SGL, WFO
137. Budget UCO - FAC	CID	Allottee, RE, Fund, SGL, WFO
140. Proprietary AR (1310 - 1319)	Fund, SGL	Allottee, RE, WFO, CID, TP
150 Proprietary AR Offsetting Receipts (1310C500)	Fund	Allottee, RE, SGL, WFO, CID, TP
160. Proprietary Interest Rec (1340 - 1349)	Reporting Entity, Fund	Allottee, SGL, WFO, CID, TP
170. Oper Mater and Supplies (1510 - 1519)	None	Allottee, RE, Fund, SGL, WFO, CID, AT
180 Proprietary Stockpile Materials (151721 - 151722)	CID	Allottee, RE, Fund, SGL, WFO, AT
190 Proprietary Investments	Fund	Allottee, RE, SGL, WFO, CID, TP
200. PPE (1711 - 189999)	CID, AT	Allottee, RE, Fund, SGL, WFO
205. Proprietary A/Pay (21100100, 21100900, 21900000)	SGL	Allottee, RE, Fund, WFO, CID, TP
210. Prop Adv - Reim Work OFA (231001, 231009, 231031)	SGL, CID	Allottee, RE, Fund, WFO, TP
211. Prop Adv - Reimb Work Pub (231009, 231019, 231039)	SGL, CID	Allottee, RE, Fund, WFO, TP
220 Proprietary Appropriated Capital Owed (2510F100)	Fund	Allottee, RE, SGL, WFO, CID, TP
230 Proprietary Custodial Liability (2980)	CID	Allottee, RE, Fund, SGL, WFO, TP
231 Proprietary Deferred Revenues (232005, 232009)	CID	Allottee, RE, Fund, SGL, WFO, TP
232. Proprietary Liab Dep Fund (2400)	CID	Allottee, RE, Fund, WFO, TP
235 Proprietary Unfunded FECA (2225)	CID	Allottee, RE, Fund, WFO, TP
241. Proprietary Other Liab (299011, 2990F4)	CID	Allottee, RE, Fund, SGL, WFO, TP
242. Proprietary All Other	None	Allottee, RE, Fund, SGL, WFO, CID, TP

## C. References

## Detailed Procedures

1. Go to the STARS GL inquiry responsibility and run the DOE Abnormal Balances Report (CSV output) with the appropriate user parameters.
  - a. Display Types include:
    - i. AFF, CID, TP, Asset Type which provides the full AFF detail for abnormal balances, or
    - ii. Allottee, Fund, Reporting Entity, SGL, WFO, CID, TP, Asset Type which provides the abnormal balances at this summary level.
  - b. It is recommended that the second, more summary-level display type be chosen initially, as only the relevant summary-level information will be included on the report for analysis. As users gain experience with the abnormal balance report, analysis at the more detailed AFF level may prove to be more efficient.
  - c. A specific category can be selected from the drop –down menu, or users can leave this blank to include all categories.
  - d. The last required parameter “Detail/Statistical Summary Abnormal Balance Report” allows the user to select a detail only report, a statistical summary only report, or both of these reports. The statistical summary report produces a CVS output file summarizing the number of abnormal balances and their absolute values. This information is useful in reviewing/analyzing trends and the gross value and numerical count of abnormal balances by category.



Oracle Applications - STARS Production (STRS)

File Edit View Folder Tools Window Help

Submit Request

Run this Request...

Name: **DOE Abnormal Balances Report (CSV output)**

Parameters

As of Period: **APR.08**

Category:

Display Type: **AFF, CID, TP, ASSET TYPE** (AFF, CID, TP, Asset Type)

At the:

Upon:

Reporting Entity From:

Reporting Entity To:

Parent Fund:

Fund From:

Fund To:

CID From:

CID To:

Detail/Statistical Summary Abnormal Balance Report: **D** (Detail)

Detail/Statistical Summary Abnormal Balance Report

Find %

Detail/Statistical Summary Abnormal Balance Report	Description
B	Both
D	Detail
S	Statistical Summary

Choices in list: 3

12:49 PM

2. For the detail report, pull the data into Excel and create pivot tables using the AFF/DFP values specific for each category identified in the preceding table. For example:

Allottee	02
Category	140. Proprietary AR

Sum of Net Amount						
Rep Entity	Fund	WFO	CID	TP Code	Total	
500201	00556	5000782	SF22491	80	(33,986.56)	
			SF22491 Total		(33,986.56)	
			(blank)	00	(16,993.28)	
			(blank) Total		(16,993.28)	
			5000782 Total		(50,979.84)	
	00556 Total					(50,979.84)
	00910	0000000	TV402847-IDO	80	(4,295.02)	
			TV402847-IDO Total		(4,295.02)	
			0000000 Total		(4,295.02)	
	00910 Total					(4,295.02)
	02851	5001854	ID14758	80	(13.88)	
			ID14758 Total		(13.88)	
				5001854 Total		(13.88)
02851 Total					(13.88)	
500201 Total					(55,288.74)	
Grand Total					(55,288.74)	



3. Analyze each abnormal balance. In many instances, additional STARS reports need to be run in order to determine the root causes of abnormal balances. Two reports in particular will be useful.
  - a. The STARS DOE Trial Balance w/Smart CID and TP Logic (CSV output) report will provide trial balance data with Special CID and trading partner lookup logic that is consistent with the abnormal balance report. Running this report will assist in identifying instances where there are offsetting related normal balances containing one or more different AFF/DFF values. (Note: Correcting entries made to budgetary accounts will not update the special CID look-up logic until the following day.)
  - b. The DOE GL Journal Detail Report (Revised) (CSV output) contains the special lookup logic for trading partner and CIDs. This report will assist in identifying the specific GL entries that comprise the abnormal balance being reviewed.
4. Results of 3<sup>rd</sup> quarter and year-end abnormal balance reviews are required to be forwarded to the Office of Finance and Oversight in accordance with annual financial statement guidance. Offices are strongly encouraged to perform the abnormal balance analysis at least monthly throughout the year as a best business practice to minimize the risk of errors adversely impacting monthly and quarterly financial reports.
5. Field offices should provide a point of contact for abnormal balance analysis to the Office of Financial Control and Reporting.

## Appendices

### A. Definitions

### B. Acronyms

<i>Acronym</i>	<i>Definition</i>
SOP	Standard Operating Procedure
STARS	Standard Accounting and Reporting System

### C. Abnormal Balance Report (CSV output) Maintenance Guide

Summary: This document will show step-by-step instructions including screenshots on how to maintain the DOE Abnormal Balances Report (CSV output). It will show the user how to 1) Maintain the CGLABRCSV column set and 2) Maintain the 2 DFFs (Description Flexfields) which are: Group By and DR/CR.

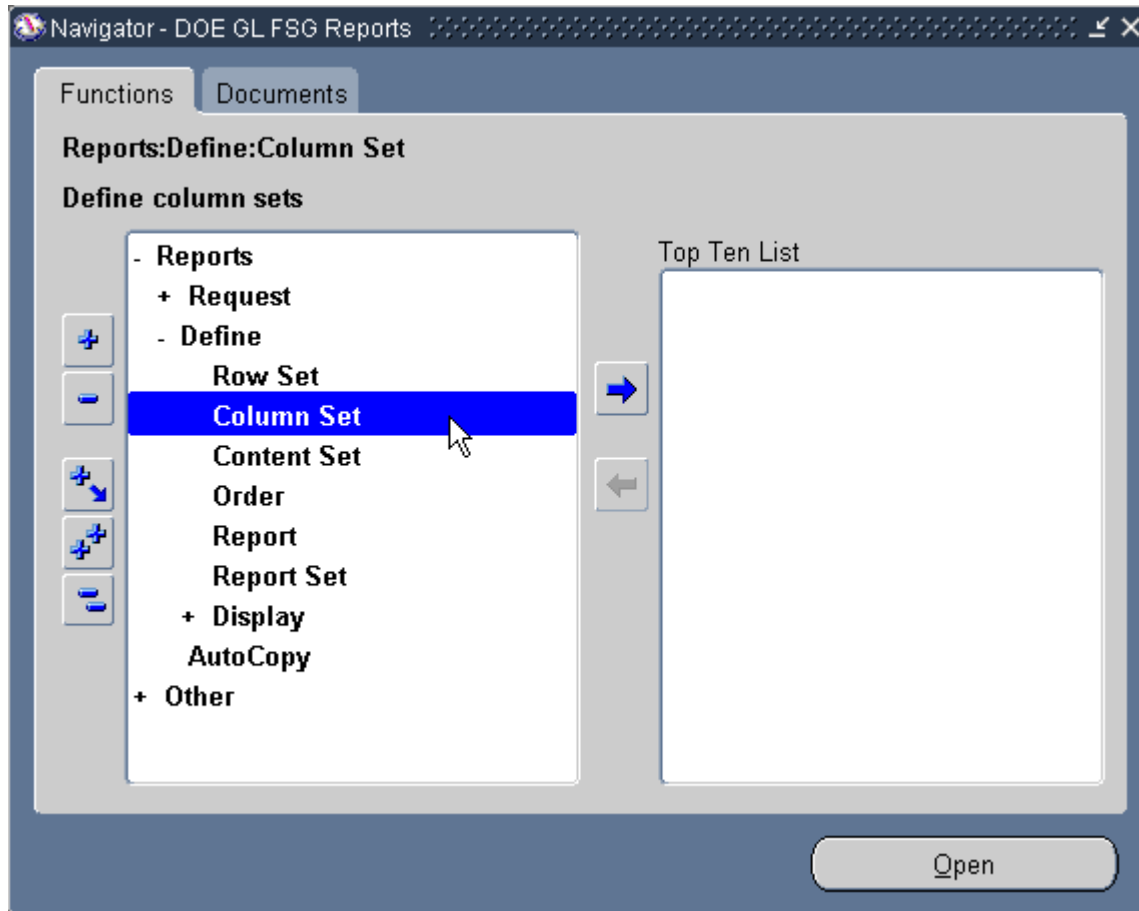
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## Maintaining the CGLABRCSV column set

Summary: This section (Maintaining the CGLABRCSV column set) will show the user how to add/update/delete the CGLABRCSV column set.

- Switch to the DOE GL FSG Reports responsibility
- Navigate to Reports->Define->Column Set (as shown below):



- The Column Set form will appear (as shown below):





- Press F11 to enter query mode.
- In the Title field, type in “CGLABRCSV”
- Press Ctl-F11 to execute the query. You should see the following record:

- Click on the Define Columns button.
- The Columns form will appear (as shown below):



Columns (DOE - BK) - CGLABRCSV

Position: 10  
Sequence: 10  
Format Mask: 9,999,999.99  
Factor:

**Balance Control** ☒  
Amount Type:   
Currency:   
Control Value:   
Offset: [.FI]

**Advanced Options**  
Column Name: 140. Proprietary AR  
Description: Proprietary Accounts  
Percent of Column:   
Override Value:   
☐ Override Row Calculations

**Display Options**  
Level of Detail:   
☒ Display Column  
☐ Display Zero  
☐ Change Sign  
☐ Change Sign on Variance

Calculations Account Assignments Exceptions

- To update the AFF selection criteria, click on the Account Assignments button.
- In this example, there are 2 AFF selection criteria (as shown below):

Account Assignments (DOE - BK) - CGLABRCSV, 10

Sign:   
Accounts:   
Summary:   
Set of Books: [ ]

Sign	Low	High	Display	Activity	Set of Books
+	....13100000.....	....131zzzzz.....	T.T.T.T.T.T.T.T	<input type="checkbox"/> Net	
-	....1310C500.....	....1310C500.....	T.T.T.T.T.T.T.T	<input type="checkbox"/> Net	
				<input type="checkbox"/>	
				<input type="checkbox"/>	

- Notice the Sign of either '+' or '-'.
  - The '+' sign signifies including the AFF string.
  - The '-' sign signifies excluding the AFF string.
- To update the AFF string, click in the Low field. You will see the AFF Low and High ranges (as shown below):



DOE\_ACCOUNTING\_FLEXFIELD

	Low	High	Display	
Fund	<input type="text"/>	<input type="text"/>	<input type="text" value="T"/>	Total
Appropriation Year	<input type="text"/>	<input type="text"/>	<input type="text" value="T"/>	Total
Allottee	<input type="text"/>	<input type="text"/>	<input type="text" value="T"/>	Total
Reporting Entity	<input type="text"/>	<input type="text"/>	<input type="text" value="T"/>	Total
SGL	<input type="text" value="13100000"/>	<input type="text" value="131zzzz"/>	<input type="text" value="T"/>	Total
Object Class	<input type="text"/>	<input type="text"/>	<input type="text" value="T"/>	Total
Program	<input type="text"/>	<input type="text"/>	<input type="text" value="T"/>	Total
Project	<input type="text"/>	<input type="text"/>	<input type="text" value="T"/>	Total
WFO	<input type="text"/>	<input type="text"/>	<input type="text" value="T"/>	Total
Local Use	<input type="text"/>	<input type="text"/>	<input type="text" value="T"/>	Total
Future	<input type="text"/>	<input type="text"/>	<input type="text" value="T"/>	Total

OK Cancel Clear Help

- After you have made your changes, click on the OK button to return back to the previous form.
- To add a new Column Name, press on the Down Arrow to scroll through all the Columns until you see a blank page (as shown below):

Columns (DOE - BK) - CGLABRCV

Position	<input type="text"/>	<b>Balance Control</b> <input checked="" type="checkbox"/>	
Sequence	<input type="text"/>	Amount Type	<input type="text"/>
Format Mask	<input type="text" value="9,999,999.99"/>	Currency	<input type="text"/>
Factor	<input type="text"/>	Control Value	<input type="text"/>
		Offset	<input type="text"/>

**Advanced Options**

Column Name

Description

Percent of Column

Override Value

☐ Override Row Calculations

**Display Options**

Level of Detail

☒ Display Column

☐ Display Zero

☐ Change Sign

☐ Change Sign on Variance

Calculations Account Assignments Exceptions



- Type in the following fields:
  - Position -> 10
  - Sequence -> Find out what the last sequence number is by looking at the last record and add 10 to it.
  - Column Name -> i.e. 300. Proprietary Example
  - Description -> Proprietary Example (22250000)
- Click on the Account Assignments button.
- Click on the Low field to bring up the AFF Low/High range (as shown below):

	Low	High	Display
Fund	<input type="text"/>	<input type="text"/>	T Total
Appropriation Year	<input type="text"/>	<input type="text"/>	T Total
Allottee	<input type="text"/>	<input type="text"/>	T Total
Reporting Entity	<input type="text"/>	<input type="text"/>	T Total
SGL	<input type="text"/>	<input type="text"/>	T Total
Object Class	<input type="text"/>	<input type="text"/>	T Total
Program	<input type="text"/>	<input type="text"/>	T Total
Project	<input type="text"/>	<input type="text"/>	T Total
WFO	<input type="text"/>	<input type="text"/>	T Total
Local Use	<input type="text"/>	<input type="text"/>	T Total
Future	<input type="text"/>	<input type="text"/>	T Total

Buttons: OK, Cancel, Clear, Help

- In the SGL Low and SGL High fields, enter 22250000.
- Click on the OK button.
- Save the form.
- Close the Account Assignments form to return to the Columns form. Proceed to the next section: Maintaining the DFFs.

### Maintaining the DFFs

Summary: This section (Maintaining the DFFs) will show the user how to update the Group By and DR/CR DFFs..

- Click on the DFF field located to the right of the Offset field (as shown below):



The 'Balance Control' dialog box is shown. It has a title bar with standard window controls. Inside, there is a group box labeled 'Balance Control' with a checkmark icon in its top right corner. Below the group box, there are four text input fields labeled 'Amount Type', 'Currency', 'Control Value', and 'Offset'. To the right of these fields is a small square button with a checkmark icon. A mouse cursor is pointing at this button.

- The Row/Column Set: Row/Column form will appear (as shown below):

The 'Row/Column Set: Row/Column' dialog box is shown. It has a title bar with a red icon and the text 'Row/Column Set: Row/Column'. Inside, there are three text input fields labeled 'Line Type', 'Abnormal Balance Rpt Group By', and 'Abnormal Balance Rpt DR/CR'. The 'Line Type' field has a small '...' button to its right. Below the input fields is a horizontal scrollbar. At the bottom right, there are four buttons: 'OK', 'Cancel', 'Clear', and 'Help'.

- We will only be updating the following two DFF fields:
  - Abnormal Balance Rpt Group By
  - Abnormal Balance Rpt DR/CR
- Click in the Abnormal Balance Rpt Group By field and click on the List of Values button to bring up the list of Group By combinations to select from (as shown below):



Abnormal Balance Rpt Group By

Find %

Abnormal Balance Rpt Group By	Description
ALLOTTEE, RE, SGL, CID, TP	Allottee, Rep Entity, SGL, CID, Trading Partner
ALLOTTEE, RE, SGL, CID, TP, ASSET_TYPE	Allottee, RE, SGL, CID, Trading Partner, Asset Type
ALLOTTEE, RE, SGL, WFO, CID, TP	Allottee, Rep Entity, SGL, WFO, CID, Trading Partner
ALLOTTEE, SGL, CID, TP, ASSET_TYPE	Allottee, SGL, CID, Trading Partner, Asset Type
FUND, ALLOTTEE, RE, CID, TP	Fund, Allottee, Rep Entity, CID, Trading Partner
FUND, ALLOTTEE, RE, SGL, TP	Fund, Allottee, Rep Entity, SGL, Trading Partner
FUND, ALLOTTEE, RE, SGL, TP, ASSET_TYPE	Fund, Allottee, Rep Entity, SGL, Trading Partner, Asset Type
FUND, ALLOTTEE, RE, SGL, WFO, CID, TP	Fund, Allottee, Rep Entity, SGL, WFO, CID, Trading Partner
FUND, ALLOTTEE, RE, SGL, WFO, CID, TP, AS...	Fund, Allottee, Rep Entity, SGL, WFO, CID, Trading Partner, Ass
FUND, ALLOTTEE, RE, WFO, CID, TP	Fund, Allottee, Rep Entity, WFO, CID, Trading Partner
FUND, ALLOTTEE, RE, WFO, TP	Fund, Allottee, Rep Entity, WFO, Trading Partner

Find OK Cancel

- Select the appropriate Group By condition.
- Click the OK button.
- Next, click in the Abnormal Balance Rpt DR/CR field and click on the List of Values button to bring up the list of choices to select from (as shown below):

Abnormal Balance Rpt DR/CR

Find %

Abnormal Balance Rpt DR/CR	Description
CR	Credit Balance
DR	Debit Balance

Find OK Cancel

- Select the appropriate DR/CR balance for the overall Category. \*\*\*NOTE\*\*\*: Leave this field blank if you want the report to determine the DR/CR balance based on the individual SGLs.
- Click the OK button.
- Save the form.
- Close the form.
- You are done.

